What is claimed is:

1. A method of dry etching an insulating film composed of an organic SOG film by a mixed gas containing at least C4F8 and O2, comprising the following step of:

setting a flow rate of O2 to 50% or less of a flow rate of C4F8+O2.

2. The method according to claim 1, wherein said dry etching is done to forme a contact hole.

3. The method according to claim 1, wherein said organic SOG film is formed by adding an alkyl group to oxide silicon.

4. A method of dry etching an insulating film composed of an organic SOG film by a mixed gas containing at least CF4, CHF3 and N2, comprising the following step of:

setting a flow rate of N2 to above 10% and below 80% of a flow rate of CF4+CHF3+N2.

5. The method according to claim 4, wherein said dry etching is done to form a contact hole.

6. The method according to claim 4, wherein said organic SOG film is formed by adding an alkyl group to oxide silicon.

7. A dry etching method, comprising the following step of:

forming contact holes in an insulating film composed of an organic SOG film, and

wherein plasma treatment for removing a resist pattern used to form said each contact hole is done by using O2+N2H2.

8. The dry etching method according to claim 7, wherein said organic SOG film is formed by adding an alkyl group to oxide silicon.

9. A dry etching method, comprising the following step of:

forming contact holes in an insulating film composed of an organic SOG film, and

wherein plasma treatment for removing a resist pattern used to form said each contact hole is done by using O2+N2+H2.

10. The dry etching method according to claim 9, wherein said organic SOG film is formed by adding an alkyl group to oxide silicon.

11. A dry etching method, comprising the following step of:

forming contact hole in an insulating film composed of an organic SOG film; and

wherein plasma treatment for removing a resist pattern used to form said each contact hole is done by mixing an oxygen gas with a gas for nitriding the organic SOG film.